

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**43 Roosevelt  
0774 Frontier Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	563,740.42	563,561.74	178.68	0.00	0.00	0.00
21XX Support Services - Students	7,185.25	7,185.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	497.05	497.05	0.00	0.00	0.00	0.00
222X Educational Media Services	11,595.48	11,595.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,914.41	114,914.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,531.19	0.00	44,531.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	87,016.57	87,016.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	128,338.81	40,487.81	0.00	87,851.00	0.00	0.00
31XX Food Services	64,498.07	64,498.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,263.19	1,263.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,053.04	9,053.04	0.00	0.00	0.00	0.00
<b>Totals</b>	1,032,633.48	900,072.61	44,709.87	87,851.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,032,633.48					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 44,709.87/900,072.61		4.97%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**43 Roosevelt  
0775 Poplar Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,627,158.29	4,622,446.55	0.00	4,711.74	0.00	0.00
21XX Support Services - Students	958,379.09	958,379.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	58,787.10	58,787.10	0.00	0.00	0.00	0.00
222X Educational Media Services	223,757.59	223,757.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	275,527.49	275,527.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	461,227.19	461,227.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	231,528.99	0.00	231,528.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	703,538.71	697,738.71	0.00	5,800.00	0.00	0.00
27XX Student Transportation Services	394,634.92	273,288.37	0.00	121,346.55	0.00	0.00
28XX Support Services - Central	16,675.80	0.00	16,675.80	0.00	0.00	0.00
31XX Food Services	151,495.38	151,495.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,456.80	1,456.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	64,327.36	64,327.36	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	124,337.66	0.00	XXXXXXXXXX	124,337.66	0.00	0.00
<b>Totals</b>	8,292,832.37	7,788,431.63	248,204.79	256,195.95	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	8,292,832.37					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 248,204.79/7,788,431.63		3.19%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 3.67%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**43 Roosevelt**  
**0776 Poplar H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,513,452.91	1,512,413.07	0.00	1,039.84	0.00	0.00
21XX Support Services - Students	187,524.54	187,524.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,422.34	16,422.34	0.00	0.00	0.00	0.00
222X Educational Media Services	82,409.02	82,409.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	44,430.68	44,430.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	231,586.99	231,586.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,946.27	0.00	17,946.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	365,319.73	365,319.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	128,505.49	121,281.74	0.00	7,223.75	0.00	0.00
28XX Support Services - Central	6,876.63	0.00	6,876.63	0.00	0.00	0.00
31XX Food Services	397,422.32	390,538.32	0.00	6,884.00	0.00	0.00
34XX Extracurricular - Activities	21,969.78	21,969.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	127,741.51	127,741.51	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	108,349.49	0.00	XXXXXXXXXX	108,349.49	0.00	0.00
<b>Totals</b>	<b>3,249,957.70</b>	<b>3,101,637.72</b>	<b>24,822.90</b>	<b>123,497.08</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	<b>3,249,957.70</b>					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 24,822.90/3,101,637.72		0.80%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 4.27%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**43 Roosevelt  
0777 Culbertson Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	784,947.66	784,097.66	0.00	850.00	0.00	0.00
221X Improvement of Instruction Services	23,400.76	23,400.76	0.00	0.00	0.00	0.00
222X Educational Media Services	12,026.66	12,026.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,306.02	63,591.14	0.00	7,714.88	0.00	0.00
25XX Support Services - Business	15,947.61	4,023.00	11,924.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	105,889.05	104,781.05	0.00	1,108.00	0.00	0.00
27XX Student Transportation Services	102,152.58	102,152.58	0.00	0.00	0.00	0.00
31XX Food Services	7,500.00	7,500.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,629.69	2,629.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,037.04	10,037.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,747.18	3,747.18	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,139,584.25	1,117,986.76	11,924.61	9,672.88	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,139,584.25					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 11,924.61/1,117,986.76		1.07%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**43 Roosevelt**  
**0778 Culbertson H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	641,331.03	640,481.03	0.00	850.00	0.00	0.00
221X Improvement of Instruction Services	21,851.28	21,851.28	0.00	0.00	0.00	0.00
222X Educational Media Services	12,430.24	12,430.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	70,775.83	63,060.96	0.00	7,714.87	0.00	0.00
24XX Support Services - School Administration	44,208.95	44,208.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	15,963.64	4,023.00	11,940.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	108,650.97	107,542.97	0.00	1,108.00	0.00	0.00
27XX Student Transportation Services	66,878.85	66,878.85	0.00	0.00	0.00	0.00
31XX Food Services	112,709.83	112,709.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,989.80	20,989.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,387.49	33,387.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,154.35	1,154.35	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,150,332.26	1,128,718.75	11,940.64	9,672.87	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,150,332.26					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 11,940.64/1,128,718.75		1.06%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**43 Roosevelt  
0780 Wolf Point Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,171,342.65	3,133,255.01	0.00	38,087.64	0.00	0.00
21XX Support Services - Students	418,034.90	418,034.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	40,005.45	40,005.45	0.00	0.00	0.00	0.00
222X Educational Media Services	87,441.56	87,441.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	119,379.87	119,379.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	363,062.73	363,062.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	97,553.67	4,149.67	93,404.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	531,301.33	522,001.33	0.00	9,300.00	0.00	0.00
27XX Student Transportation Services	169,718.91	122,419.42	0.00	47,299.49	0.00	0.00
28XX Support Services - Central	158,688.28	31,926.88	95,860.01	30,901.39	0.00	0.00
31XX Food Services	32,388.87	32,388.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,552.77	6,552.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,292.90	44,292.90	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	113,401.02	0.00	XXXXXXXXXX	113,401.02	0.00	0.00
<b>Totals</b>	5,353,164.91	4,924,911.36	189,264.01	238,989.54	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,353,164.91					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 189,264.01/4,924,911.36		3.84%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 2.28%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**43 Roosevelt  
0781 Wolf Point H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,322,804.88	1,242,515.38	0.00	80,289.50	0.00	0.00
21XX Support Services - Students	185,164.06	185,164.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,279.79	7,279.79	0.00	0.00	0.00	0.00
222X Educational Media Services	49,903.79	49,903.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,562.24	105,562.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	154,977.56	154,977.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	110,195.49	3,617.63	106,577.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	364,379.74	347,979.74	0.00	16,400.00	0.00	0.00
27XX Student Transportation Services	129,973.69	107,038.69	0.00	22,935.00	0.00	0.00
28XX Support Services - Central	69,116.89	28,930.01	40,186.88	0.00	0.00	0.00
31XX Food Services	305,739.27	305,739.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,420.18	28,420.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	136,124.08	136,124.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	101,446.77	101,446.77	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	3,071,088.43	2,804,699.19	146,764.74	119,624.50	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,071,088.43					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 146,764.74/2,804,699.19		5.23%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 4.47%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**43 Roosevelt  
0782 Brockton Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,205,805.57	1,125,898.79	0.00	79,906.78	0.00	0.00
21XX Support Services - Students	30,897.40	30,897.40	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	24,630.00	24,630.00	0.00	0.00	0.00	0.00
222X Educational Media Services	18,296.52	18,296.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	184,469.88	184,469.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	92,072.48	92,072.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,758.68	1,757.18	44,001.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	138,159.20	132,624.20	0.00	5,535.00	0.00	0.00
27XX Student Transportation Services	141,574.74	31,574.74	0.00	110,000.00	0.00	0.00
28XX Support Services - Central	9,570.70	9,420.70	150.00	0.00	0.00	0.00
31XX Food Services	59,314.21	59,314.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,307.48	9,307.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,597.39	28,597.39	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	354,370.45	0.00	XXXXXXXXXX	354,370.45	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	100,296.74	0.00	XXXXXXXXXX	0.00	100,296.74	0.00
62XX Resources Transferred to Other School Districts or	2,549.73	2,549.73	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>2,445,671.17</b>	<b>1,751,410.70</b>	<b>44,151.50</b>	<b>549,812.23</b>	<b>100,296.74</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**43 Roosevelt**  
**0782 Brockton Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,445,671.17					
<b>Line A</b> Preliminary Indirect Cost Rate [C divided by B] 44,151.50/1,751,410.70			2.52%			
<b>Line B</b> Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%			
<b>Line C</b> Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 3.47%			%			
<b>Line D</b> Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**43 Roosevelt**  
**0783 Brockton H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	416,942.99	408,813.08	0.00	8,129.91	0.00	0.00
21XX Support Services - Students	19,857.80	19,857.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,000.00	15,000.00	0.00	0.00	0.00	0.00
222X Educational Media Services	14,693.12	14,693.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	112,935.06	112,935.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	106,739.35	106,739.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,895.94	1,750.00	37,145.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	98,963.34	98,963.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	40,637.91	40,637.91	0.00	0.00	0.00	0.00
31XX Food Services	102,258.55	102,258.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,979.18	13,979.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	97,843.35	97,843.35	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,350.00	0.00	XXXXXXXXXX	7,350.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	104,716.83	0.00	XXXXXXXXXX	0.00	104,716.83	0.00
<b>Totals</b>	1,190,813.42	1,033,470.74	37,145.94	15,479.91	104,716.83	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,190,813.42					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 37,145.94/1,033,470.74		3.59%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 5.30%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**43 Roosevelt  
0785 Bainville K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	727,951.28	726,251.28	0.00	1,700.00	0.00	0.00
21XX Support Services - Students	25,793.53	25,793.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,990.32	6,990.32	0.00	0.00	0.00	0.00
222X Educational Media Services	27,646.69	27,646.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,275.66	94,275.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	4,757.63	4,757.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,282.48	0.00	28,282.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	95,564.65	94,433.65	0.00	1,131.00	0.00	0.00
27XX Student Transportation Services	127,848.24	127,042.24	0.00	806.00	0.00	0.00
31XX Food Services	66,355.30	66,355.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,963.67	11,963.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,695.14	36,861.14	0.00	1,834.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	95,000.00	0.00	XXXXXXXXXX	95,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,893.00	2,893.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,354,017.59	1,225,264.11	28,282.48	100,471.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,354,017.59					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 28,282.48/1,225,264.11		2.31%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**43 Roosevelt**  
**0786 Froid Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	331,895.31	331,895.31	0.00	0.00	0.00	0.00
222X Educational Media Services	10,785.38	10,785.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	33,062.89	33,062.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	25,805.08	25,805.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,264.62	0.00	7,264.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	51,687.36	51,687.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	93,646.78	46,270.53	0.00	47,376.25	0.00	0.00
31XX Food Services	9,755.57	9,755.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,395.96	2,395.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,554.08	3,554.08	0.00	0.00	0.00	0.00
<b>Totals</b>	569,853.03	515,212.16	7,264.62	47,376.25	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	569,853.03					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 7,264.62/515,212.16		1.41%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**43 Roosevelt**  
**0787 Froid H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	290,186.55	290,186.55	0.00	0.00	0.00	0.00
222X Educational Media Services	11,636.63	11,636.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	32,490.03	32,490.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	25,209.67	25,209.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,534.33	0.00	8,534.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	63,836.29	63,836.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	23,134.51	23,134.51	0.00	0.00	0.00	0.00
31XX Food Services	34,083.17	34,083.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,642.73	7,642.73	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,545.04	20,545.04	0.00	0.00	0.00	0.00
9999 Undistributed	5,000.00	5,000.00	0.00	0.00	0.00	0.00
<b>Totals</b>	522,298.95	513,764.62	8,534.33	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	522,298.95					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 8,534.33/513,764.62		1.66%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**43 Roosevelt**  
**9801 Roose-Valley Sp Ed Coop**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,403.00	2,403.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	129,373.19	129,373.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,575.00	13,575.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,280.81	3,280.81	0.00	0.00	0.00	0.00
<b>Totals</b>	148,632.00	148,632.00	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	148,632.00					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/148,632.00		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.